



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of Worth County

Prosecuting Attorney's Controls and Procedures	The Prosecuting Attorney does not issue receipt slips for all money received. The Prosecuting Attorney's spreadsheets sent to victims and defendants showing current restitution accounts receivable balances are not always accurate.
Recorder of Deeds' Controls and Procedures	The Recorder of Deeds has not established proper procedures for receipting and recording money received, and does not perform adequate bank reconciliations and does not prepare a monthly list of liabilities.
Sheriff's Seized Property	A complete and accurate seized property evidence log has not been maintained and a physical inventory of seized property has not been performed since the Sheriff took office in January 2021.
Electronic Data Security	The County Collector, Recorder of Deeds, and Sheriff have not established adequate passwords controls to reduce the risk of unauthorized access to computers and data. The County Collector, County Clerk, County Treasurer, Recorder of Deeds, and Sheriff do not have security controls in place to lock computers after a specified number of incorrect logon attempts.
Electronic Communication Policy	The county has not developed a records management and retention policy in compliance with the Missouri Secretary of State Records Services Division guidance, as approved by the Missouri Local Records Commission.
Additional Comments	Because counties are managed by several separately-elected individuals, an audit finding made with respect to one office does not necessarily apply to the operations in another office. The overall rating assigned to the county is intended to reflect the performance of the county as a whole. It does not indicate the performance of any one elected official or county office.

In the areas audited, the overall performance of this entity was **Good**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



Recommendations in the audit of Worth County

Prosecuting Attorney's
Controls and Procedure

The Prosecuting Attorney:

- 1.1 Issue receipt slips for all money immediately upon receipt.
- 1.2 Establish procedures to record accounts receivables accurately.

Recorder of Deeds' Controls
and Procedures

The Recorder of Deeds:

- 2.1 Issue receipt slips for all money received upon receipt. In addition, maintain a log of copy money and reconcile it to the money transmitted to the County Treasurer.
- 2.2 Prepare adequate monthly bank reconciliations and lists of liabilities and reconcile the list of liabilities to the available cash balance. Any differences should be promptly investigated and resolved. In addition, if any money remains unidentified it should be disbursed in accordance with state law.

Sheriff's Seized Property

The Sheriff maintain a complete and accurate seized property evidence log, ensure a periodic inventory is conducted and reconciled to the seized property evidence log, and investigate any differences.

Electronic Data Security

The County Commission work with other county officials to:

- 4.1 Require passwords for all computers and employees and require the passwords be periodically changed to prevent unauthorized access to the county's computers and data.
- 4.2 Require county computers have security controls in place to lock each computer after a specified number of incorrect logon attempts.

Electronic Communication
Policy

The County Commission work with other county officials to develop a written records management and retention policy to address electronic communications management and retention to comply with Missouri Secretary of State Records Services Division electronic communications guidelines.